

ARIZONA STATE BOARD OF ACCOUNTANCY
100 N. 15th Avenue, Suite 165 Phoenix, Arizona 85007
Phone: (602) 364-0804 Fax: (602) 364-0903
www.azaccountancy.gov

July 31, 2006 – 9:00 a.m.

AMENDED AGENDA DETAIL

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

During this meeting, the Board may vote to go into Executive Session to obtain legal advice from the Board's attorney or review statutorily confidential material on any of the following agenda items, pursuant to A.R.S. § 38-431.03(A)(2)(3) & (4), respectively:

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Pursuant to A.R.S. §§ 38-431.03(A)(2), (B) and 32-749, any discussion of the Executive Session minutes will be held in Executive Session.

- a. Approval of the Open Session Minutes from the July 10, 2006 Board Meeting
- b. Approval of the Executive Session Minutes from the July 10, 2006 Board Meeting

4. Declaration of Conflicts of Interest

5. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Agency Operations

6. President's Report

President to provide an update and/or summary on the following issues. The listed items are subject to Board discussion and may result in legal action by the Board.

- a.

EXECUTIVE SESSION

The Board will go into executive session on the following items, pursuant to A.R.S. §38-431.03(A)(2), to discuss or consider records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law; pursuant to A.R.S. §38-431.03(A)(3) to obtain legal advice from the Board's attorneys; and pursuant to A.R.S. §38-431.03(A)(4) to discuss or consult with the Board's attorneys in order to consider the Board's position and instruct its attorneys regarding contracts that are the subject of negotiations, in pending or contemplated litigation or in settlement discussions conducted in order to avoid or resolve litigation. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

7. Committee Recommendations - Investigation Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2006.063

The Tax Practice Committee recommended that the Board issue an Administrative Letter of Concern.

8. Settlement Offer

- a. File No. 2006.064

The Board to review and consider respondent's proposed settlement offer.

9. Assistant Attorney General's Report

- a. Status Report / Legal Advice – Update on the status litigation and response to propounded interrogatory of the following Accountancy Enforcement Unit files: File Nos. 2000.026 & 2000.027

OPEN SESSION

10. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

11. Items for Board Review, Discussion and Legal Action

a. Recommended Decision of Administrative Law Judge

Board to accept, reject or modify the recommended decision
File No. 2006.007; McNeal, Syreeta, CPA

b. Termination of Decision and Order (By Consent)

Board to determine if the requirements of Decision & Orders (By Consent) have been met.

File Nos. 1998.020 & 1995.027; Cho, William

c. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)

Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:

i. Response David Costello regarding status of CBT Contract

ii. Amendment to CBT Contract

iii. Letter regarding recommendation for Board of Examiners State Board Committee

iv. Memo on adoption of mutual recognition agreements

v. Annual Meeting, October 29 - November 1, 2006, Atlanta, Georgia

Consideration of approval for Executive Director and Board members attendance and travel to the meeting

d. Disciplinary Compliance - Request for Pre-Approval of CPE

Board may vote to go into Executive Session to obtain legal advice pursuant to A.R.S. §38-431(A)(3).

File No. 2003.063, PricewaterhouseCoopers

e. Disciplinary Compliance - Request for Pre-Approval of Pre-Issuance Peer Reviewer

File No. 2005.049; Kiesel, Randy C., CPA

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- f. Review of Firm Registration Compliance and request for registration firm – A.R.S. § 32-731. AAC R4-1-455.03(D)(1)
David Bee 11271-E
Bee Accounting PC
- g. Review of CPE Compliance – A.R.S. § 32-730(C) & (D)
Board to Review status of Compliance and may vote to take disciplinary action if found to be Non-compliance
Joseph Thomas McKenzie 6358-E
- h. Status of firm compliance with A.A.C. R4-1-454 Peer Review Requirements
Board to meet with Gary Wood, Chairman of the Peer Review Oversight Advisory Committee to review and consider how to handle firms who failed to submit an initial peer reviews report by June 30, 2006.
- i. Request for a CPE Waiver and Fee Waiver – A.R.S. § 32-730(C) & (D)
Alfretta A. Danielewicz 7052-E
- j. Request for Extension of time to meet Peer Review Requirements – A.A.C. R4-1-454
- | | | | |
|-----------------------------|--------|------------------------------|--------|
| Linda P. Bee CPA PC | 906-C | Michael J House CPA PC | 2080-C |
| Eric J. Splaver CPA PLC | 2408-L | *Estes/Avellone CPA's Ltd | 2452-C |
| *Baldwin & Jones PLLC | 2457-L | *Ann Plavsity PC | 2455-C |
| Morici & Tanner PLLC | 2087-L | Allan G. Hutchison CPA PC | 680-C |
| Sherri S. Parkin | 4701-S | *Tess L. Ridgway CPA | 5171-S |
| Hanson & Stewart PC | 78-C | Buttke & Wanzek PC | 751-C |
| Michael D. Hachey | 4117-S | West, Christensen & Assoc PC | 2558-C |
| Gastineau, K.R., CPA, Ltd | 772-C | Sweigart, Jim S., CPA, PC | 2084-C |
| Dembowski, Lawrence S., CPA | 4871-S | Hutchison, Robert Allan | 5629-S |
| Capirchio, Craig C., Ltd | 2023-C | Groll, Robert Hardy, CPA | 4114-S |

*updated since July 10, 2006 Board submission

- k. Requests for Extension of time to meet Peer Review Requirements, Deferred by Peer Review Oversight Advisory Committee due to failure to show good cause-A.A.C. R4-1-454
- i. The Committee recommended the following firms be deferred due to lack of valid reason:
- | | | | |
|-----------------------------|--------|--------------------------|--------|
| Mizer, Robert T. CPA, PLLC | 2471-L | Oliver, Douglas W., CPA | 5604-S |
| Heisey, Gregory L., CPA, PC | 166-C | Pagel, Inga A., CPA | 4889-S |
| Kaplan, Daniel F., CPA, PC | 2274-C | Queen, Katherine M., CPA | 4299-S |

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- ii. The Committee recommended the following firms be deferred due to lack of engagement letter:
 - Hartman, Donald, CPA, PC 2236-C
 - Jurgens, William M., CPA 4161-S
 - iii. The Committee recommended the following firms be deferred due to lack of final peer review report:
 - Fessinger, Hal Jerome 4090-S
 - Pearce, Gray & Co., PLC 2352-C
 - Wendtland & Associates, PC 2048-C
 - l. Request for Exemption from Peer Review Requirements – A.A.C. R4 -1- 454(I)
Dean Hamilton LLC 2709-L
 - m. Request for inactive status – A.R.S. § 32-730
 - Philip Lavon Collins 2725-E Jamie Nicole Pohlman 11738-E
 - Munther F. Yacoub 8780-E
 - n. Review of CPE Committee Recommendation for Consideration of Reinstatement of Expired Certificates
 - Phillip Gerard Roque 8934-E
 - Richard R. Sekenski 3664-R
 - David W. Neal 7844-E
 - J. Douglas Bishop 8001-E
 - o. CPE Committee Recommendation
The Committee recommended that the Board approve the following individual for a five-year term with the Committee:
William Anthony Persyn 11269-R
 - p. Application for Certification by Examination Denial by Certification Committee - A.R.S. § 32-721:
Edwin Zimmer
- 12. Consent Agenda** (The Board may pull any of the following items off the consent agenda take individual action) Board discussion and legal action on the following items:

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- a. Recommended for Registration of Professional Corporation for the following Applicants -
(Meets the requirements of A.R.S. § 32-734):

J. A. Hondorp CPA Ltd
Shareholder: Jane A. Hondorp 5236-E

- b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants -
(Meets the requirements of A.R.S. § 32-735):

May Himmer & Company PLLC
Shareholders: E. Joe May 3828-E
Lynne A. Himmer 4510-E

- c. Recommended for Registration of Sole Practitioner for the following Applicants - (Meets the requirements of A.R.S. § 32-731):

Desert Crest Accounting
Sole Practitioner:
Brian John Sullivan 12881-R
Farnsworth & Company
Sole Practitioner:
Jason D. Farnsworth 7275-E

Sandra Lawes Accounting & Tax Service
Sole Practitioner: Sandra Lawes 9387-E

- d. Recommended for Firm Name Change:

Lorenzo PLC		Tasha Rembold Suhr CPA PLLC	
Lorenzo & Backlund PLC	2207-L	Tasha Rembold Suhr CPA LLC	2757-L
Shareholder: Anthony Lorenzo	10778-E	Shareholder: Tasha Rembold Suhr	11046-E

- e. Requests for Firm Cancellation - Do not wish to renew:

Barry & Moore PLC 2285-L	Ralph K Brooks CPA PC 528-C
Smitherman PC 2469-C	

- f. Recommended for Cancellation of Certificate per registrant's request not to renew:

Krystal M. Donelson	10535-R
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- g. Recommended for Reissuance of Certificate because of Name Change:

Valerie A. Day (Barrett)	8553-E	Sharlan Hunt (Kutz)	11276-E
Victoria L. Kraus (Lysenko)	10209-E	Stacey L. Pedersen (Korhonen)	13525-E
Angela Renee Turner (Moore)	9018-R	Nancy H. Nauyokas-Duran (Bolin)	8119-E

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h. Approval of Candidates who have passed the Uniform CPA Examination:

Suzanne Elizabeth Allen	Bonnie Jean Allison	Bradley Edward Alto
Christopher Matthew Burlaka	Ann Mildred Campbell	Louise Page Courtney
David Jon Felix	Lindsey Rhea Ferrara	Jeffrey Fleurinor
Timothy A Giever	Scott Aldrin Hamilton	Brett Matthew Huston
Richard T. Innes	Kami Kay Jewart	Jodi Marie Johnston
Corey Michael Jones	Melissa Charline Lawless	Weiqiu Liu
Ryan Allen McElhaney	Brian Charles McHugh	John Andrew Melsheimer
Ryan Charles Nixon	Nicholas Christopher Paduveris	Venkatesh Ramachandran
Timothy John Seeber	Kimberly Anne Stinson	Chad Aaron Thurston
Jeromie Clark Webster		

i. Candidates for the Uniform CPA Exam A.R.S. 32-723:

Mohammad Ali	Shen Shien Lew
Kelly P. Allan	Michael Stephen Locke
Melissa Sue Armstrong	Francine Marie Madonia
Erin Kimberly Barry	Andre Mariette
Aaron D. Blau	James McCollister
David Allen Bloom	Colleen Mary Morrison
Yanjun Chen	Sharada Navalapakam Rajagopal
Trina Dev	Erika Lynn Nottingham
John Samuel Dickinson	Lynn Marie Pierotti
Amy Anne Dye	David A. Poisson
Francine Josianne-Marie Fisk	Jonathan Joseph Pucciarelli
Brandon Thomas Fleetwood	Jennifer Lyn Richards
Kelly Jo Foster	Karina Rivera
Gregory Peter Goldsand	Laura Alice Roche

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Jean Marie Haigh	David Joseph Rogers
Catherine A. Harrison	William E. Rogers
Jared Duke Harrison	Adam Robert Rutherford
Nolan Benjamin Haskovec	Connie Rose Savage
Breeann Elizabeth Hillman	Haroon Ahmed Shakoor
Michael Hrabar	Michael D. Siggins
Steven Dale James	Eric John Smith
Pattie Whitley Johns	Todd Edward Stewart
Jeremiah Lee Jolicoeur	Shannon Marie Titch
Jeffrey David Jones	Laura Anne Wellman
Charles Ashley Kilpatrick	Katherine Nicole Wieck
Allan Conrad Klose	Elizabeth N. Williams
Tanvee Kumar	William Clay Word
Jessica Ann Kynaston	Melinda Anne Young
Mark David Lay	Tracy Leigh Young
Prajakta Amit Lele	Marc Daniel Zimmerman

j. CPA Certificate by Examination A.R.S. 32-721:

Ellen O. Camp	Ying Chen
Suheyila Ciftci	Johanna L. Klomann
Valerie R. Lansdale	Jessica A. Pollock
Jonathan R. Seiter	Tai-Keung Yeung

k. CPA Certificate by Reciprocity - §32-726-D:

Louis P. Di Muro - California	Arnold McAdams - New York
Michael W. Samson – California	

I. CPA Certificate by Reciprocity Based on Substantial Equivalency A.R.S. 32-726(B):

Richard D. Bleck – Washington	Anthony Max Coble – Kansas
Ruth S. Donovan – Nevada	Steven L. Easthope – Utah
Bonnie R. Finklea – Georgia	Jeffrey Cornelius Homan – Washington
Andrew Paul Hathcock – Tennessee	Stella M. Saindon - New Mexico
Frank J. Moscioni – Ohio	Sandra L. Shoemaker – Texas
Cristina Acosta Salazar – Texas	Nancy Tamburello – Ohio
Luis A. Silva – Texas	Ye Zhu - Texas

m. CPA Certificate by Grade Transfer A.R.S. 32-721:

Kathleen A. Gallagher – Illinois	Kim M. Kunde – Illinois
Jaron Harp Wilde - California	

- 13. Summary of Current Events**
- 14. Discussion of Items to be placed on future meeting agenda**
- 15. Adjournment**